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Counsel for Alliant Tax Credit Fund XIV, Ltd. and  
Alliant Tax Credit XIV, Inc.

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

ST. CASIMIR DEVELOPMENT CORP.,

Debtor.

USDS SDNY  
DOCUMENT  
ELECTRONICALLY FILED  
DOC #: \_\_\_\_\_  
DATE FILED: \_\_\_\_\_

Bankruptcy Appeal

Case No. 07-CV-2908 (KMK)

**NOTICE OF APPEARANCE AND OF SUBSTITUTION OF ATTORNEY OF RECORD**

PLEASE TAKE NOTICE that the undersigned, Timothy Mehok, hereby appears on behalf of Appellees Alliant Tax Credit Fund XIV, Ltd. and Alliant Tax Credit XIV, Inc. ("Appellees") in the above-captioned action, and demands that all pleadings, notices, orders, correspondence, and other papers in connection with the action be served upon:

HELLER EHRMAN LLP  
Timothy Mehok  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Phone: (212) 832-8300  
Fax: (212) 763-7600

PLEASE TAKE FURTHER NOTICE that Timothy Mehok of Heller Ehrman LLP is hereby substituted for Michelle McMahon (formally of Heller Ehrman LLP) as counsel for Appellees.

Dated: October 9, 2007  
New York, New York

**HELLER EHRMAN LLP**

By: /s/ Timothy Mehok  
Timothy Mehok (TM 5909)  
Times Square Tower  
7 Times Square  
New York, NY 10036

Counsel for Alliant Tax Credit Fund XIV, Ltd.  
and Alliant Tax Credit XIV, Inc.

SO ORDERED

  
KENNETH M. KARAS U.S.D.J.

12/4/07